

INSCOM JOURNAL



- Mission Accomplished at Field Station Sinop
- Furling of flag at 713th MI Battalion
- Army Supply Excellence Award
- Tax information guidelines



INSCOM JOURNAL

January/February 1993
Volume 16, No.1

INSCOM COMMANDER
Maj. Gen. Charles F. Scanlon

DEPUTY COMMANDER
Brig. Gen. Michael M. Schneider

COMMAND SERGEANT MAJOR
CSM Raymond McKnight

CHIEF, PUBLIC AFFAIRS
Maj. Donna L. Walthall

COMMAND INFORMATION OFFICER
Jeanette D. Lau

EDITOR
Phoebe Russo



Features

- 4 Competition recognizes excellence
- 5 Furling of flag finalizes service of battalion
- 6 INSCOM wins Commander's Cup
- 8 When towers must fall
- 10 Wilderness /Spotsylvania Battlefield
- 12 Mission Accomplished -- When Field Station Sinop closes its doors, GIs will be missed
- 18 Risking all for Sinop's lifeline
- 20 Tax Information

Departments

- 1 INSCOM Objectives 1993
- 2 CG's Corner
- 3 CSM's Corner

(Cover photo:) The flags of the United States and Turkey mark the building entrance for Field Station Sinop. (U.S. Army photo)

(Left) Soldiers representing different sports events stand at attention onstage at the Comander's Cup ceremony at INSCOM Headquarters. (Photo by T. Gardner Sr.)

The *INSCOM Journal* (ISSN 0270-8906) is published monthly by the U.S. Army Intelligence and Security Command, Fort Belvoir, VA 22060-5370. Third class postage paid at Alexandria, VA. POSTMASTER: Send address changes to the *INSCOM Journal*, U.S. Army Intelligence and Security Command, ATTN: IAPA, Fort Belvoir, VA 22060-5370. The *INSCOM Journal* is the unofficial Command Information publication authorized under the provisions of

AR 360-81. It is produced by photo-offset and serves the members of USAINSCOM and other members of the intelligence community. Circulation is 4,000 copies per issue. Unless otherwise stated, opinions expressed herein do not necessarily represent those of HQ USAINSCOM or Department of the Army. Further, unless stated, *INSCOM Journal* articles are not usually copyrighted and may be reprinted with proper credit given. Articles printed in the *INSCOM Journal* with

the notation "used with permission" will not be reprinted in other publications unless permission is granted by the original source. Manuscripts and photos submitted for publication, or correspondence concerning the *INSCOM Journal*, should be mailed to HQ USAINSCOM, ATTN: IAPA, *INSCOM Journal*, Fort Belvoir, VA 22060-5370. Phone AC 703-806-6325/5326 or DSN 656-5326.



U.S. ARMY INTELLIGENCE AND SECURITY COMMAND

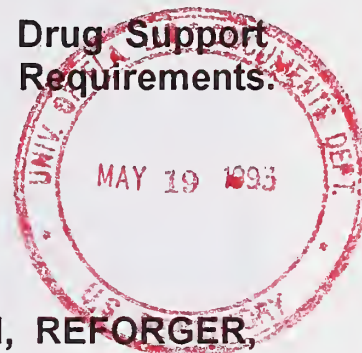


MISSION

**CONDUCT MULTIDISCIPLINE INTELLIGENCE, SECURITY,
PRODUCTION AND ELECTRONIC WARFARE OPERATIONS**

TOP INSCOM OBJECTIVES FOR 1993

- **Conduct Global Multidiscipline Intelligence and Counter Drug Support Operations to Satisfy Strategic, Operational, and Tactical Requirements.**
- **Care for INSCOM Soldiers, Civilians and Families.**
- **Be Trained and Ready.**
- **Support Army, CINC, JCS and INSCOM Exercises (LAM, REFORGER, INTERNAL LOOK, ULCHI FOCUS LENS, DRAGON HAMMER, BCTPs, CTC ROTATIONS, ETC.).**
- **Continue to Refine the INSCOM European, Pacific, Americas and Power Projection Force Structures.**
- **Leverage and Facilitate National Intelligence Technology Support to Warfighters.**
- **Relocate the 513TH MI BDE to Fort Gordon.**
- **Stand Up Regional Operating Facilities (ROFs).**
- **Modernize INSCOM Systems to Streamline Intelligence Collection, Automation, Analysis, Production, and Dissemination.**
- **Continue to Integrate Army Reserve Component Forces into INSCOM Operations.**
- **Confirm INSCOM's Linguist Requirements, Refine Language Priorities, and Advance a Training CONOP.**
- **Focus on the Future!**



Commander's Corner

Charles F. Scanlon
Major General
Commanding



Winston Churchill was right on the mark when he said, "It is no use saying, 'We are doing our best.' You have got to succeed in doing what is necessary."

Doing what is necessary to get the job done is the usual way of doing business at INSCOM, and always, doing our best is the norm for the people in our command. We take it for granted that whatever the task at hand, whatever the job, we succeed because we don't rest on our laurels in having done our best -- we do what is necessary. We succeed in getting the job done.

Thanks to your energetic efforts in focusing on the top objectives we set for INSCOM last year, we succeeded in accomplishing many good things of which we can be proud. These achievements cover a broad spectrum of intelligence activities. Now a nondevelopmental item acquisition program is in place so that we can quickly acquire off-the-shelf hardware tailored to our needs. We've moved forward in making INSCOM's counterdrug support operations even better. And we've been very successful in building newly reorganized Army intelligence production elements into our plans and operations.

Last year, these significant accomplishments were specific objectives we set for ourselves, as a command, for 1992. Today, they are objectives accomplished. We worked smarter and went beyond doing our best. We succeeded in doing what was necessary.

We've recently taken a long and thorough look at what our objectives should be for '93. Now there are 12 "Top Objectives" we'll aim for in '93:

- Conduct global multidiscipline intelligence and counterdrug support to satisfy strategic, operational and tactical requirements.

- Care for INSCOM people, civilians and families. People always.

- Be trained and ready. Training is the key.

- Support Army, CINC, JCS and INSCOM exercises such as LAM, Reforger, Internal Look, and others.

- Continue to refine INSCOM's Power Projection force structures.

- Support warfighters with the best possible intelligence and technology.

- Relocate the 513th MI Brigade to Fort Gordon.

- Set up Regional Operating Facilities (ROFs).

- Modernize and streamline the wide array of INSCOM systems: collection, automation, analysis, production and dissemination.

- Keep up the integration of Army Reserve Component forces into our operations.

- Track and refine our linguist requirements and language priorities and advance a CONOP.

- Focus on the future! We'll craft a long-range investment strategy that shows where we want to go and how best to get there. As we look to the future, we ought to keep in mind that some objectives are continuous; our work to maintain them, once achieved, will not likely be finished. And our satisfaction will come in meeting the challenge of keeping them on track.

Quoting another Englishman, an earl: "Knowledge may give weight, but accomplishments give luster." Using our knowledge, working smarter and doing our best are implicit in all we do; our success lies in doing what is necessary to get the job done.

Our mission is constant: collection, production and force protection to support warfighters and national level decisionmakers. But the ways and means to accomplish our mission are constantly changing. The uncertain conditions in the world today have become even more complicated since I spoke to you last year about our top objectives.

Our work for the upcoming year is clearcut. Succeed in doing what is necessary.

Mission First, People Always!

FIVE MINUTES

Raymond McKnight Command Sergeant Major INSCOM

Several months ago, one of my own assistants was subpoenaed to testify on behalf of one of her soldiers for a court martial from a previous assignment. This subpoena sent her halfway around the world for a five minute testimony. The phone calls from all over the world and administrative actions requiring immediate attention did not slow or come to a halt but continued.

Halfway around the world and back again for a five minute testimony on behalf of a soldier that needed her assistance. The government spent \$2200.00 in travel and hotel expenses for a five minute testimony. My office was well managed by competent soldiers but not by the soldiers who have the responsibility. My other assistant was on leave.

What were my options? (a) Should I have cancelled his leave for a five minute testimony for another soldier? (b) Should I have cancelled my TDY trip to a MACOM CSM conference hosted by the Sergeant Major of the Army for a five minute testimony? (c) Should this soldier have been held in contempt of court because it was impossible for her to be in the office and testify at the same time?

How far should we go to take care of one soldier? Soldiers rely on other soldiers just as family members rely on other family members. Were the five minutes of testimony worth the coordination and deviation from the norm of a hectic office operation?

Anytime you care and go out of your way to help another human being, whether it be a soldier, family member or civilian, it's well worth your time and effort. Your time and effort pay in so many ways; it develops respect, communication and assists us all in knowing what our soldiers are thinking. It shows the Army cares.

One of our soldiers needed us and we were there for him. This soldier served us well but made a mistake. He was fighting his own battle in the military judicial system. No matter what the charge was or what the decision of the court martial was, the point is he cared enough and respected this soldier enough to request her to speak on his defense. The extra effort and coordination required for that five minute testimony was well worth the price to that soldier. A soldier who believed, respected and is loyal to another soldier is



always worth the extra effort.

How long has it been since you as a leader or supervisor took the time and went out of your way to show concern, appreciation and respect for a fellow soldier? Tough question? We need to look at ourselves. Our chosen style of leadership, and the time we spend communicating with our subordinates as well as our peers. Not only do we need to spend time with the soldiers we enjoy communicating with but also with the soldiers who are difficult to communicate with.

We cannot be good leaders unless we communicate with our soldiers. Not only is communication talking with soldiers but really listening to what they have to say. Listening, hearing, and watching for that nonverbal communication are all components of active communication.

Soldiers today need our communication now more than ever. With the drawdown, individual soldiers throughout the Army are asking "What about me?" and "What's going to happen to me?" Each soldier is unique and should be treated as unique. As our mission continues, we must continue to accomplish our mission. Each soldier has the capability to give that 110 percent if we are willing to give them 110 percent.

Leaders need to take time out of each day to communicate with our soldiers. We need to get out from behind our desks and go where the soldiers work and live. Most soldiers only see their chain of command when they are being reprimanded. All of us need to feel important and respected. By spending time with our soldiers, we bring cohesiveness, understanding and respect, not only to our units but to the Army. Soldiers feel better knowing you care and you feel better knowing they care and respect you. A happy soldier makes a happy leader.

Army Supply Excellence Award

Competition recognizes excellence

By SFC Cinco
INSCOM, DCSLOG

The Army Supply Excellence Award is an annual program that begins with MACOM evaluations and unit nominations to Department of the Army in the first quarter of the fiscal year. The primary purpose of this competition is to recognize organizational level units that demonstrate outstanding supply operations, focusing on supply discipline and efficiency.

The DA team made up of members of the U.S. Army Quartermaster Center and School, conducted their evaluations in the second quarter of FY 93. DA level winners were announced in July. The INSCOM runner-up winner for Active MTOE company/detachment level was the 766th MI Detachment, 66th MI Brigade for FY 92. The competition was keen and commanders can be proud of the excellence these units exhibit in supply operations. Participation in the FY 94 competition is encouraged.

Competition

So you think that the supply operation in your unit is good.

Would you like some recognition for your unit, your subordinates, and possibly even yourself? How good is your supply operation? Are you the best in INSCOM? If your response is yes to these questions, consider competing for the Chief of Staff, Army Supply Excellence Award.

For the last six years, INSCOM units have actively participated in this competition, and a number of units have been recognized by the Chief of Staff, Army, as the best units in the Active Army in their respective categories. Before you can compete at the DA level, you have to be nominated as the best in INSCOM. The competition is fierce, and many good units do not survive the competition. Winning this competition, however, is the first step in being selected as the best in the Army.

The Chief of Staff, Army, or his designated representative, presents plaques to winners and runners-up at the Pentagon, during September. Headquarters DA will fund travel/TDY for two representatives of each recognized unit to attend and accept this prestigious award.



The presentation ceremony for the FY 92 Chief of Staff, Army Supply Excellence Award was held on Sept. 10, 1992 at the Pentagon auditorium. The Chief of Staff of the Army, Gen. Gordon R. Sullivan (left), presents the award

to Maj. Spear (center), Commander, and 1st Lt. Sanders (right), Executive Officer and Supply Officer, of the 766th MI Detachment, 66th MI Brigade, Berlin, Germany. (U.S. Army photo)

Furling of flag finalizes service of battalion

By Sgt. T. K. Gilmore
701st MI Bde PAO

As the clouds threatened rain, the soldiers of the 713th Military Intelligence Battalion formed up as a unit for the final time.

The unit guidon waved gracefully in the cool morning breeze, soon to be furled and covered.

This was the scene for the deactivation ceremony for the battalion that had served for nearly 20 years.

Battalion Commander, Lt. Col. Richard B. Thompson thanked innumerable soldiers for their efforts in making the battalion the proud, capable force it was. He asked that all of the soldiers who were once a part of the unit "keep the spirit of the 713th MI Bn" and . . . live by the motto of "Mission First, Soldiers Always."

The battalion has undergone several changes since it was initially formed with operational elements and no platoon leaders in 1974. The first systems upgrade occurred in 1978 with the installation of new automated equipment. In 1983, the then 2nd Operations Battalion, Field Station Augsburg, was the first Army unit to receive the KEELAN system upgrade with more systems following in late 1984.

The unit underwent a major reorganization with the addition of a battalion staff; the reforming of the five platoons into Headquarters and Operations Company and Alpha Company; and the addition of Detachment Bad Aibling as Bravo Company in 1985.

Redesignated as the 713th MI Bn in 1988, the battalion's short-lived term allowed the assigned soldiers to participate and contribute in the overall military effort involving the Cold War and the War in the Gulf. The remaining battalion elements are now resubordinated to the 714th Military Intelligence Battalion, thus leaving the 701st Military Intelligence Brigade with one less battalion, but maintaining the level of readiness and expertise.

The deactivation of the 713th MI Bn was, for some, a sad occasion. But, as Brigade Commander, Col. Donald L. Kerrick pointed out, instead of being sad, everyone should "set that aside and celebrate all you (soldiers of the battalion) have done."

"... as we gather . . . to furl the 713th MI Battalion's colors marking the end of nearly 20 years of honorable and distinctive service, I see this as a celebration . . ." Kerrick said.



The furling of the 713th Military Intelligence Battalion's guidon signifies a mission completed at the end of the Cold War. (Photo by Sgt. T. K. Gilmore)

"... On your watch, the greatest victory ever was achieved and the 713th MI Battalion provided critical intelligence to national, theater and tactical decision makers every day . . ." he added.

So it was with a blend of emotion and pride that the soldiers of the battalion, as well as other onlookers, watched the colors of the 713th MI Battalion furled and covered . . . to be placed with so many others that have become a part of a long, progressive military history.

INSCOM WINS COMMANDER'S CUP

By Deborah Sellers
INSCOM, IAOPS-H-C

"Make INSCOM Number One!" This is one of the slogans seen on bulletin boards and in the barracks, as last year HHC decided to go all out for the coveted Commander's Cup. That year of intense effort and dedication was rewarded on November 10th when Brig. Gen. Clara L. Adams-Ender, Fort Belvoir Commander, presented the Commander's Cup trophy to Maj. Gen. Charles F. Scanlon, INSCOM Commander. An enthusiastic and exuberant crowd gathered in the Jimmy Garrett Conference Room for the presentation.

The Commander's Cup competition consists of 16 different sports ranging from swimming, track and field, tennis, golf, softball and wrestling. In describing the effort that went into INSCOM's placing and winning in these different events, Capt. John Skudlarek, INSCOM Support Battalion HHC Commander, stressed that teamwork was the key to success. He also emphasized how important participation was and gave a special thanks to everyone who came out to cheer the competitors on. A slide show illustrated these points perfectly, showing highlights of the formation run, softball and other events. The intense effort of the individuals and teams is evident, leading to the overall triumph.

Last year, after having come so close to experiencing the sweet taste of victory, INSCOM decided that second place was not good enough and resolved to be Number One in 1992. Adams-Ender expressed this sentiment clearly, "Last year's winner felt the other competitors breathing down their neck." She added that athletic and sports competition not only helps soldiers stay in shape, but it builds morale and the esprit de corps which is absolutely essential to military organizations.

Skudlarek also showed his pride in all of the soldiers who participated. "The reason I feel so proud and privileged today is not because some of our soldiers did well in competition as individuals, but because this championship represents the best efforts of a team in every sense of the word."

Scanlon expressed his personal appreciation for all the long hours and effort which had gone into winning the Cup. He reiterated the importance of participation and teamwork, not only in sports but in all areas of life. "We take great pride in these accomplishments and congratulate all who competed and those who supported them."

INSCOM took first place in wrestling, racquetball and golf; second place in softball and track and field; third place in tennis and bowling; and fourth place in soccer and swimming. A great number of points were accumulated because of participation!



Maj. Gen. Charles F. Scanlon enthusiastically accepts the Commander's Cup trophy from Brig. Gen. Clara L. Adams-Ender. (Photo by T. Gardner Sr.)

In talking about the scores, Skudlarek said, "We took first place in golf. We have a lot of talented golfers. However, I feel even more proud of the second place we took in track and field. Our team was a mixed team: men, women, young and old. We were competing against B Company, 610th Ordnance Battalion. They are Advanced Individual Training (AIT) students, young soldiers who are running several miles a day. We came close but they took first place. In spite of taking second place in track and field, I think of this as our best event because of the way it brought everyone together."

Skudlarek described his proudest moment of the competition, getting 33 soldiers together on a Saturday morning for the 10K Formation Run! INSCOM placed fifth in this event, but got the 10 points for participation. INSCOM was in first place when Skudlarek took command of HHC. "The Formation Run was the watershed," he said. "We needed 33 people. By the week prior to the event, only 12 had signed up. How to do it?! Beg, borrow, and steal. We talked to people, called people, begged and cajoled. Getting this group of soldiers together for the Formation Run really got people energized. After that, everyone felt 'We can do it!'"



Clockwise from above - Formation run, javelin throw, and softball.
Below - Sprinting to the finish line!
Below/right - the party to celebrate INSCOM's victory.
(U.S. Army photos)



When towers must fall

By Spec. Lionel R. Green
Vint Hill Farms Station

You can probably imagine climbing a tower the length of a football field.

But, could you install one? Tear it down? Or even repair it?

An exclusive group of soldiers from the Mission Support Activity-Vint Hill Farms Station do just that as antenna installers, supporting the Intelligence and Security Command.

Just 12 men and women make up this group who travel around the world to install, disassemble and repair antenna towers and other related equipment. With all the sensitive technology to worry about fixing, it's something quite common which tests the wills of these troops -- acrophobia.

"The biggest challenge for these soldiers is to find out if they have a phobia against heights," says antenna team manager, John O'Halloran. "Their next biggest challenge is to become a crew chief."

As crew chief, the soldier must lay out the game plan on how to perform a job. Needless to say, safety is number one

on his or her mind as well as everyone else's.

But, it's the sheer heights these soldiers must go to which tests their courage.

"The laying cable and stuff, that's all easy," says Spec. Alvin Hamilton. "The big thing is to overcome your fear of heights. Another difficult thing is working with a soldier that's scared of heights."

For Spec. Corey Williams, overcoming the natural fear of heights is "something I'm working on. You just got to do it, though. There are towers that need to be climbed that are over 300 feet."

Sgt. Felecia Johnson, one of two females in the unit, knows that the fear is normal and even healthy.

"I think anybody that says they're not afraid is not telling the truth," she says. "In fact, it's good to have it. You just can't let it take you over. It's weird how everything seems to slow down the higher up you go. There's nothing holding you from death except your feet and hands."

"The travel is one benefit of the job, but initial excitement



Sgt. David Wrzesinski (right) guides Spec. Rusty Hale as they unhook the dish from the crane.

...who you gonna call?

wears off quickly most of the time,” says O’Halloran.

“We spend about four months a year traveling to various installations around the world,” he says. From Korea to Germany, Alaska to Central America, this tight-knit unit covers a lot of ground - and fast.

“They’re the most dynamic portion of this whole organization,” says Donald Valcheff, the director of MSA-V. “Their type of work is unique. You don’t find many other people doing that. They can get on a plane and go anywhere in the world tomorrow. Normally, we have a couple of months to plan.”

Valcheff mentioned teamwork as the key to this unit’s success and their perfect safety record. That sentiment was echoed by many in the unit.

“Team unity is the most important thing to getting

the job done,” Hamilton says. “Without it, nothing will get done.”

“You have to keep that communication going,” Johnson says. “You got to know what the other person’s doing at all times.”

O’Halloran admits women haven’t been regulars on his antenna team. In fact, Johnson was the first woman he’s had on this team since the late 70’s. Sgt. Alesia Ferguson is another female on the team.

And Johnson realizes she may have to prove herself a little more.

“I remember when I first got here. Everybody looked at me like “she won’t be here long.” But Johnson’s still here and according to Spec. Rusty Hale is “doing pretty good.”



Top left:
SFC Donald Slifer and antenna team members prepare the dish to be hauled away.



Top right: Sgt. Felecia Johnson (lower right) waits as team members Spec. Alvin Hamilton and Spec. Corey Williams haul up the tool bucket.



Lower left: The dish comes off the tower under careful supervision of antenna team members.



Antenna Team manager John O’Halloran (left) and SFC Donald Slifer inspect their troops in action.

Wilderness/Spotsylvania Battlefield

By Dr. John P. Finnegan
INSCOM, History Office

One hundred and thirty years ago, the roads cutting through the Virginia Wilderness had been dirt, and the long columns that painfully trudged down them had been clad in Union blue or faded Confederate butternut. The two dozen casually-clad INSCOM personnel who retraced the Civil War battles of the Wilderness and Spotsylvania on 16 September 1992 had an easier time of it: the roads were paved, lined with informative historical markers, and travel was by bus. However, under the expert guidance of Billy Arthur and “Ted” Ballard, Civil War specialists of the U.S. Army Center of Military History, the INSCOM soldiers and civilians who participated in this staff ride were able to temporarily immerse themselves in a long-dead past and gain an appreciation of the heroism and sacrifice that had taken place at these sites so long ago.

In the spring of 1864, Lieutenant General Ulysses Grant, newly appointed commander of all Union armies, had devised a grand plan to crush the Confederacy through a series of converging attacks across half a continent. The principal attack would be executed by the Army of the Potomac against Robert E. Lee’s Army of Northern Virginia. At the time, Lee’s forces were entrenched behind the Rapidan River in central Virginia. Grant resolved to turn Lee out of his strong position by quickly crossing the Rapidan to Lee’s right. The move would threaten Lee’s communications with the Confederate capital at Richmond, while keeping the Army of the Potomac close to its own logistical base.

However, the proposed axis of advance led through the Wilderness, a wild and dismal section of second-growth forest south of the Rapidan. This was dangerous ground. Once enmeshed in the dense thickets of the Wilderness, Union superiority in men and guns could not be brought to bear, and Union forces under Major General Joseph Hooker had suffered decisive defeat in the same place just a year before at Chancellorsville. The skeletons of Union troops still lay unburied in the woods. Nevertheless, at midnight on 3 May 1864, Grant ordered the three Union corps of Major General George G. Meade’s Army of the Potomac across the river into the tangle. The gamble did not quite pay off. The masses of men, horses, and wagons were not able to clear the Wilderness by nightfall. The next day, Lee attacked with two corps down the Orange Turnpike and the Orange Plank Road, striking at the right flank of the Union columns as they lumbered south.

Lee had only part of his army with him, his third corps

under Longstreet was still coming up. He directed his commanders not to bring about a general engagement until reinforced. But in the Wilderness, control of the battle tended to slip out of the hands of the commander. Units could not properly form for battle in the thick underbrush, troop formations became lost and hopelessly intermingled. Smoke from black powder added to the confusion, and flaming wads from rifled muskets set portions of the woods ablaze, threatening the wounded with death by fire. The fight turned into what one participant described as “bushwhacking on a large scale.” Fighting continued the next morning, and Lee, who had stationed himself with A.P. Hill’s corps off the Orange Plank Road, found himself hard pressed. In the nick of time, Longstreet came up. He ordered four Confederate brigades to work around the Union left flank, using an abandoned and overgrown railroad right-of-way. Longstreet himself launched a frontal attack down the Orange Plank Road. Confederate victory seemed at hand, but Confederate troops were now advancing in two converging directions, and in the confusion, Longstreet was shot and wounded by his own men. Meanwhile, a fourth Union corps had come up to join the fray. Fighting sputtered out.

The Union forces had been badly bloodied. In the past, the Army of the Potomac had always retreated under such circumstances. Grant was made of sturdier stuff. Instead, he decided to disengage his forces and find a more favorable ground for battle. In the dark, the long Union columns moved southeast, edging around Lee’s Army in an attempt to escape from the Wilderness and seize control of the key road junction at Spotsylvania Court House. Unfortunately, the Confederates got there first.

In the Battle of the Wilderness, superior Union forces had been baffled by inhospitable terrain. Now they found themselves thwarted by Confederate entrenchments. Previous battles had been fought as stand-up affairs in open fields, and had normally lasted a day or so. At Spotsylvania, the Civil War was transformed into a prefiguration of World War I, with both sides in trenches and almost continuous combat. Maneuver warfare had become a siege warfare in which the defensive had a significant advantage. Thwarted in their attempt to outflank Lee, Grant’s superior forces battered the Confederate fortifications at Spotsylvania, accomplishing little except providing the North with a growing casualty list. This included Major General John Sedgwick, the popular commander of the VI

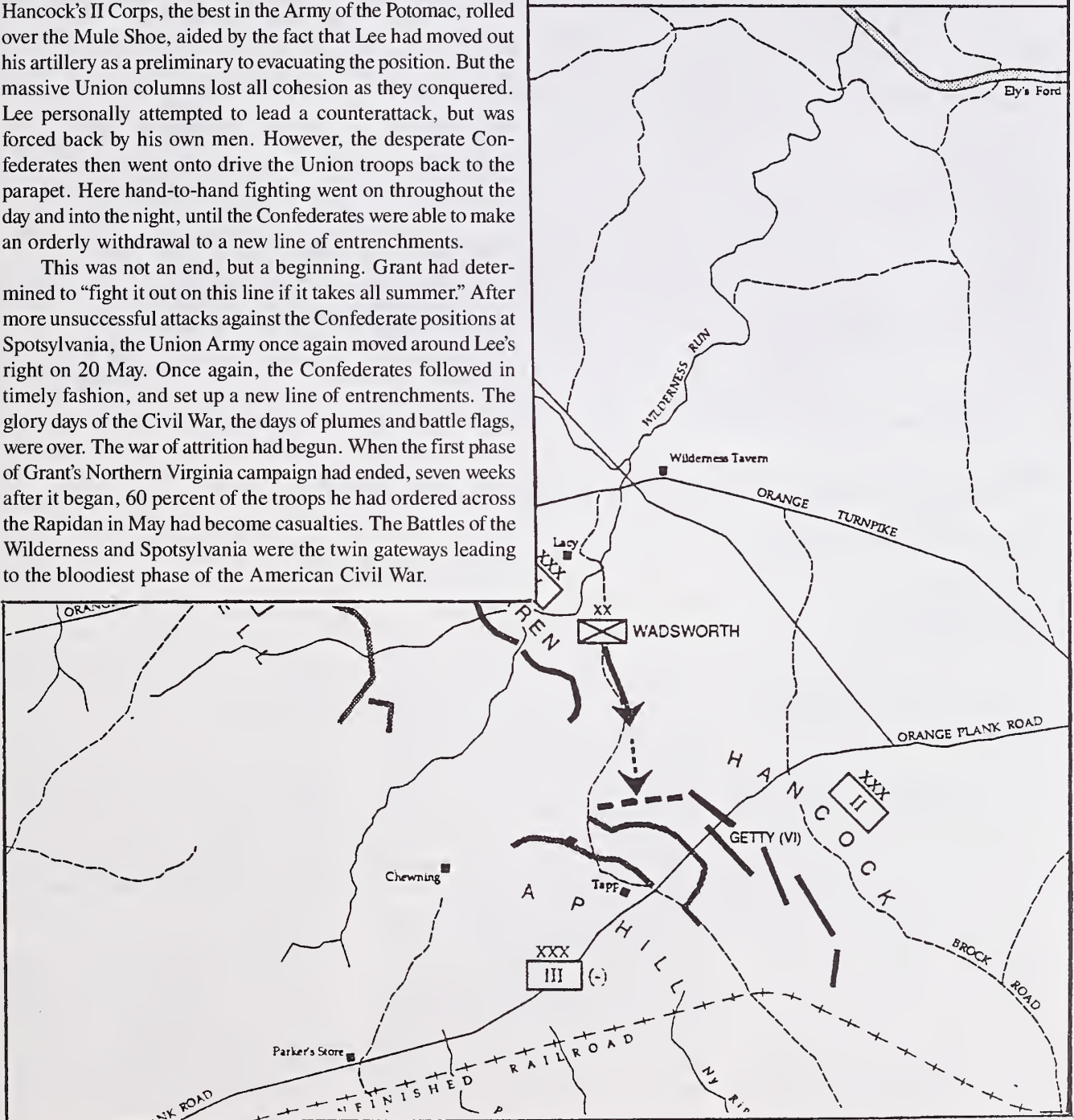
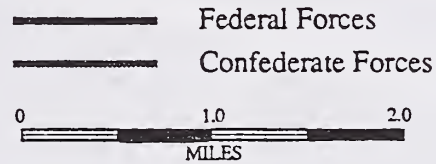
Corps, whose last words before being killed by a sniper were "What are you worried about? They couldn't hit an elephant at this distance."

On 10 May, the Army of the Potomac mounted a general offensive which collapsed under withering Confederate cross-fires. However, on another part of the field, Colonel Emory Upton, using innovative tactics, attacked the huge salient in the Confederate lines that men called the "Mule Shoe" and actually broke through, but was forced to retreat when the Union division assigned to support him failed to come up. Grant was impressed, however. If Upton's brigade, formed up eight-deep, could dent the Confederate lines, perhaps an army corps lined up in twenty ranks could break them. At dawn two days later, Hancock's II Corps, the best in the Army of the Potomac, rolled over the Mule Shoe, aided by the fact that Lee had moved out his artillery as a preliminary to evacuating the position. But the massive Union columns lost all cohesion as they conquered. Lee personally attempted to lead a counterattack, but was forced back by his own men. However, the desperate Confederates then went onto drive the Union troops back to the parapet. Here hand-to-hand fighting went on throughout the day and into the night, until the Confederates were able to make an orderly withdrawal to a new line of entrenchments.

This was not an end, but a beginning. Grant had determined to "fight it out on this line if it takes all summer." After more unsuccessful attacks against the Confederate positions at Spotsylvania, the Union Army once again moved around Lee's right on 20 May. Once again, the Confederates followed in timely fashion, and set up a new line of entrenchments. The glory days of the Civil War, the days of plumes and battle flags, were over. The war of attrition had begun. When the first phase of Grant's Northern Virginia campaign had ended, seven weeks after it began, 60 percent of the troops he had ordered across the Rapidan in May had become casualties. The Battles of the Wilderness and Spotsylvania were the twin gateways leading to the bloodiest phase of the American Civil War.

BATTLE OF THE WILDERNESS

Situation around 1700
5 May 1864



Mission Accomplished



When Field Station Sinop closes its doors, GIs will be missed

By Ellen Camner
INSCOM Public Affairs

It began four decades ago on the northern coast of Turkey, atop a 700-foot peninsula that overlooks the historic city of Sinop.

In the ensuing years, since the spring of 1951 when the Americans first came to this small Turkish town in the northern Black Sea region, U.S. Army Field Station Sinop has become an integral and vital part of the city whose name it bears. For more than 40 years, the Americans have been more than welcome — much more.

But all that is coming to an end. By the first of April '93, the Americans will close the doors and depart the field station, a result of the dramatic changes that have swept the international scene. In

1955, there was one officer and 14 enlisted men at the U.S. base; over the years, the complement of servicemembers grew to several hundred. Clearly, in the course of the Americans' 41 years of service in the cause of peace and freedom, they have won over the hearts and minds of the Sinopians. And while the decision to close the site was mutual, the GIs will be missed. Far from "Yankee, go home," the cry from the Sinopians is, "Do not leave us, Yankee."

"The American impact has been great," says Col. Nicholas O'Dawe, Field Station Sinop Commander. "There have been three or four generations of soldiers here over the past 40 years. There will be a void in an area where Americans have

been an extended family, instead of foreign visitors."

Some call it the "Rock," although the actual name of the U.S. facility is the "Hill." Sinop service was considered a hardship assignment; no family members could accompany the servicemembers. But every possible resource and a host of activities have been provided for the Americans serving there.

While the sentiments expressed by some reflect a variety of feelings about service on the Hill, those views reveal a common theme: Sinop was an interesting and challenging assignment.

Capt. Olivette Hooks will wind up her second Sinop tour when the doors

close. During her first tour in 1988 and 1989, she was a Materiel Officer; in this tour, that started in August 1992, she is Director of Logistics, very much involved in the Sinop closure process. The challenge of the assignment comes through:

"Everybody was there to help each other, and there was a lot of cohesion. We did not have a lot of problems. We closed the Hilltop Community Center in early January. Before that, it was still open seven days a week. We had a snack bar and a disco area there. The one thing it had this time around is movies. We had a theater in '88, but now you can see movies inside the Club. We're a community within ourselves.

"It was a challenge for me to do my job, because as a Materiel Officer it was a major task to bring materials to the site and to get the soldiers what was necessary to do their jobs. Now we're challenged again with the need to get everything out of there. With no unit within, say, 25 miles to piggyback onto, we have to travel far. It's always a 2-day event to a neighboring military community. I had to be able to be flexible."

Hooks says she feels soldiers at the field station are more than willing to serve there because they understand their service is for a positive end. "And they know they'll be going home soon. I'm ready to go. I'm prepared for it and I'm ready to move on to another challenging position."

Repeat tours of Sinop are not all that uncommon. Some enlisted people have rotated because there were limited locations to be assigned. Being a short tour, they were ready to go back to the field station.

"Interesting and exciting" is how one member of the departing U.S. contingent describes certain aspects of service at Sinop. Maj. Kenneth Sadeckas, Director of Resources Management there, found it interesting to be a part of a political situation that had an effect on daily activities. In fact, he says his Sinop service was the most rewarding and unique assignment he has had.

"For example, we had been trying for 10 years to have joint use of the airfield, and then finally, all the things fell into place and we got permission — after we

announced we were closing the station. The simplest things that you don't normally think much about are major endeavors at Sinop. Our contracting office is nine hours away, payment is made in Izmir which is 14 hours away, and it's all accounted for in Italy."

"INSCOM... went all out over the years to maintain good morale. That was a high priority."

--Maj. Jeff Edgell

Logistics director Hooks goes through the same process. Requisitions are electronically forwarded to Italy and come in through Izmir. Meanwhile, all activities are being coordinated by phone and having to scream into the phone is a common occurrence.

And for those who have served at Sinop in the past, memories linger and stories abound.

Jim Smith, former Operations Sergeant at the Hippodrome facility, remembers a lesson learned about differing cultures. Smith, now staff action officer at INSCOM headquarters, should know; he served two full tours at the field station and a lot of TDY.

"Turkish NCOs were assigned to the facility in various capacities, to include working on shift. The partnership was really very good, but I recall some problems we had with Turkish customs. As an example, one of the Turkish NCOs became a father, and those of us on the operations shift gave him some gifts and money to celebrate the birth of his child. He was initially offended because to him, that meant we didn't think he could take care of his family. But after a while, he came to understand our gesture as an American custom, and we, in turn, understood his feelings.

"That was just one of many cultural lessons, and I think it was that kind of experience that served to bridge the gap between the two cultures."

Maj. Jeff Edgell, a TDY action offi-

cer at INSCOM headquarters, was Sinop operations officer from 1988 to 1990. He relates the experience:

"Ninety-nine percent of the Americans serving there were 'geographic bachelors.' Basically, there was a lack of medical and school facilities to accom-

modate family members and children. But actually, overall it was a very satisfying place to work. Because it was so small, everybody knew everybody — officers, NCOs, enlisted, all the Army and Navy — we all knew what everybody's job was. I knew the director of RM, the doctor, finance clerks and mail clerks, just about everyone, by name. It was more than just a job to them; it was taking care of people you were living with. That's the kind of service you got across-the-board. I've never had my personnel records so well taken care of."

Interestingly, when Edgell served, several U.S. universities were represented at the base. Over 200 soldiers and sailors, out of about 500 Army and Navy military members, enrolled every term for college classes. Under the auspices of the Chief of Army Chaplains, the soldiers were eligible to take cut-rate tours throughout the region, such as in Greece and Israel, to appreciate and absorb the rich culture and history in that part of the world.

Edgell stresses that every conceivable facility, on a small scale, was provided to the Americans:

"We had a 24-hour, 7-day-a-week gym with the most complete Nautilus there is, and intramural sports leagues with volleyball, racquetball, bowling, basketball, flag football and softball. Everyday there was some sort of intramural league activity going on. We had

“The one drawback was, of course, being away from your family. But the job was great, and the people were very friendly to Americans.”

--Col. Pete Johnson

mural league activity going on. We had a small TV station so we could have AFN and first-run movies around the clock in our rooms. There was a library and craft shop. We kept everyone busy; we exercised their bodies and their brains.

“One problem we had to live with was mail delivery during the Sinop spring. Aircraft frequently couldn’t operate because of high winds and fog. Our mail was crucial for morale, and in many ways, those who flew the planes to deliver the mail were Sinop’s lifeline to the

world. Two twin engine aircraft were assigned to the field station to deliver mail, to transport people and deliver high priority parts and supplies. They really helped us. Once we went seven days without mail because of the bad weather conditions and the effect on the site was very noticeable. People really lived for their mail, we all did. Those pilots did a superb job, because it was very challenging. They had to balance the needs of those serving at the field station with flight safety.

“INSCOM headquarters went all out

over the years to maintain good morale. That was a high priority. Soldiers were given free 10-minute ‘morale calls’ to the States every week, and that made all the difference since we were so isolated.”

Edgell lauds the young soldiers at Field Station Sinop and stresses the excellent job they did: “When we would wind up our Sinop service and leave, we’d say good-bye to everyone at a site hail-and-farewell. At my farewell, I looked around the room at the finance clerks, personnel clerks, military police, facilities engineers, soldiers from ops — and I saw a group of young soldiers. I thought of the excellent job they did and how these young people really ran a small city there. The age and experience normally needed to run an American facility of the same size speaks well for Army training and INSCOM’s fantastic support.

“Many who served took advantage of the opportunity to grow. Overall, it was a good experience. Getting the job done to that degree of professionalism is cause for a lot of pride.”

Col. Pete Johnson served as Operations Officer at the field station in 1978-79 when the facility reopened, having been closed by the Turks because of the arms embargo imposed by the U.S. Now at headquarters INSCOM, Johnson relates a story that reveals the impression that some Turkish officers had of their American counterparts.

“A Turkish colonel was concerned because the Turkish newspapers were carrying reports that the U.S. Skylab experimental station was due to fall from orbit and might fall on Turkey. He thought that because I was an officer, I had inside information. ‘What does Washington say about this today?’ was his frequent question. So, I fed him daily information, and he was very impressed.” And how was Johnson able to impress his counterpart with late-breaking reports? “I fed him information that was coming in over the wire services.”

Johnson says his experience at Sinop was enjoyable and that those who served there were a close-knit community of people. “I still write to many of those people — the dentist, the legal officer, personnel officer. We’ve had reunions



Turkish Col. Yildirim Atmaca, Commander of Turkish Armed Forces Installation Sinop, leads the pack of American Army officers during the Diogenes Station run held recently. (Photo by SSgt. Mark Morse)



A view halfway up "The Rock." (U.S. Army photo)

At no place in the world where there is a U.S. military presence have the Americans been more a part of... the native culture of the host country -- and vice versa.

and the people were very friendly to Americans. It was like an extended family, and because it was a short tour, a lot of people have served at Sinop."

Today, the command takes part in joint runs with its Turkish hosts. In a typical run, U.S. commander O'Dawe and his Turkish counterpart lead the run in front of their respective flags. Despite the heat, humidity and hills, usually everyone finishes with flying colors, literally.

"It's a good signal for U.S. and Turkish unity," O'Dawe says. "But it isn't about running. The mission is cohesion, morale and esprit. The run supports two of my imperatives: maintain relations with our Turkish friends and allies — and have fun. We decided to have as many activities for the soldiers as we can — softball, gymnastics, aerobics. We try to get them out every weekend to see as much of the Black Sea area as possible, the rich history of the republic. There are many excellent restaurants, with the beach

minutes away from the base: 'Club Med, Black Sea Annex.'"

Sinop is one of the Turkish provinces with the largest number of people who speak English. The Sinopians have long since adapted themselves to American lifestyles. After the field station closes, sounds of Bruce Springsteen will probably still waft through the air from Sinopean homes.

The two widely divergent cultures somehow melded, with both learning

much — and appreciating much — from the other. It may not be far-fetched to say that in the process of working hand-in-hand with their Turkish counterparts to safeguard mutual security interests, American forces in Sinop have, in a sense, served as U. S. ambassadors. At most foreign locations where there is an American base, the social way of life is different, and the differing cultures don't always blend. But in Sinop, it has been very much different. At no place in the world where there is a U.S. military presence have the Americans been more a part of, or more involved in, the native culture of the host country — and vice versa.

Examples abound. There's the Okten family. The father, Osman Okten, met with jazz for the first time in 1965 at Sinop Square. He listened to the best "be-bop" music there. He still loves the saxophone. The Okten son, Mustafa, says he has spent the best times of his life with Americans.

"When I went to Istanbul in the 1970s with my bluejeans, Converse shoes, and Marlboro cigarettes, they looked at me as if I came from outer space," the son says. "But this was our normal condition." His older sister and brother-in-law worked at the field station for many years. He says their homes are decorated in the American style.

An American soldier from Hawaii, who has been at the base for over three years, has such a fondness for the food,

particularly shish-kabob, that he plans to open a restaurant when he returns to Hawaii. The specialty of the house: lamb shish-kabob.

There has been talk among some Sinopians of using the vacated U.S. base as a university, an international learning center, since dining halls, a library and sports facilities are in place. "If a university is established, it will probably bring new jobs," says pharmacist Rauf Ersahin. "Also, it will keep the social and cultural structure up." A view commonly expressed is that Sinopian youth yearn for a university there, and the local merchants see a university town as being good for business.

Ron Altman, Assistant DCSLOG at INSCOM headquarters, was there as a green-suiter when the field station first opened its doors and has made countless TDY trips to the base. He has been on-site during the closure process and knows as much as anybody about the logistics of maintaining and closing Sinop.

"Sinop has always been a major logistical challenge for us. Some of that challenge has been maintaining and ensuring water supply for the site. On occasion, the village of Sinop could not support our water requirements for various reasons. Since water is a critical life-support item, it was key to the soldiers' morale and welfare to ensure a supply of drinking water. To do that, we put in reserve tanks, and we've installed a desalinization plant which takes the sea

"There's a chemistry between the people... at the field station and the local people. It happens in short-tour areas."

--Ron Altman

water and converts it into drinkable water. That's our backup system."

Altman cites three favorite places where soldiers go on their own time: the dining facility, the gym and the chapel, with the dining facility being one of the key areas that keep morale high. There's even a Baskin-Robbins ice cream shop and a lighted baseball field, the soldiers' own "field of dreams."

"The field station commander is really like the mayor of a city," he says. "It's like a self-contained city with a laundry and dry cleaning facility, dentists and doctors, warehousing, a motor pool, police protection, roads and grounds. Sinop is at the end of the supply line. There are no other facilities or resources available to those assigned to this isolated, remote site.

It was the American soldiers, he points out, who built the chapel. "The original chapel which still stands was built by the U.S. soldiers stationed there — they did it on their own time." The GIs designed, built and funded the Diogenes Station Chapel in 1957 in their off-duty hours. The place of worship was

Ron Altman, assistant deputy chief of staff for logistics at INSCOM headquarters, shows off some of the mementos collected over the years from Turkey, complete with Sinop cap, Turkish pipe, watch, puzzle ring, and "magic" carpet. "Things that will always live in the homes and hearts of everyone" assigned to Turkey. (Photo by Robert Bills)



funded with their own contributions and support from other units in Europe. In 1965, the City of Sinop presented the chapel with a pair of stone crosses dating back from the time of the early Christians. They remain on display at the chapel entrance today, a symbol of the friendship between the Americans and Turks.

“Although Sinop is not the easiest assignment, it is an interesting short tour, which is one of the pluses in serving there,” Altman says. “So much history to be seen, and there’s a chemistry between the people who serve at the field station and the local people. It happens in short-tour areas.” And there are lots of interesting things to buy in the town: Turkish carpets, leather goods, jewelry and women’s bracelets by the ton. “Have you seen puzzle rings? The Americans buy a lot of puzzle rings.” He shows the ring — and the carpet, Turkish pipe, Sinop cap, brass belt buckle and other mementos that grace his office, reminders of his times there.

“These are things that will always live in the homes and hearts of everyone who has had an assignment and been TDY to the great land of Turkey.”

As for the logistics of closing Field Station Sinop, it’s not as difficult as closing other sites, Altman says. Much of the equipment will be turned over to the Turks and will be disposed of within country. Termination notices have been sent to Turkish nationals whose services are no longer needed, as field station personnel and support services wind down and soldiers pack up. U.S. soldiers are now retraining local nationals on the operation and repair of equipment that currently exists at the field station.

By the end of January, the Americans will have trained Turkish soldiers in every key facility on the base. Then, a period of joint use of the facilities will begin during which the Turkish soldiers will assume a greater share of support duties as the U.S. begins to withdraw. When the base is closed, Turkish soldiers will be totally responsible for the facilities.

“My job is to protect our soldiers and sailors,” says base commander O’Dawe. “I’m not doing it all. We’re going to do

this together. My intent is to maintain the best possible quality of life for all soldiers throughout the closure process.”

A sense of pride is reflected in the words of many who have served at Field Station Sinop, as well as memories of some of the harsher aspects. Richard Langford, former field station Administrative Services Supervisor, who ended his Army career there, tells of the global tension in earlier years:

“Back then, it was pretty much a wasteland atop of a hill. I can remember there were no buildings at all coming back towards the Hill. When I came back, I was amazed at the number of buildings.

“There was a missile crisis years ago. Most of the military was in ready-alert posture. Our biggest fear was, with Turkey being right across from the Black Sea, that the Russians would turn one of their missiles on us as a primary target. I think we were very much a part of forcing the Cold War to come to its present collapse, as far as the Soviets were concerned.”

Maj. Gen. Charles F. Scanlon, INSCOM Commander, speaks of the pride the soldiers, sailors and civilians of Field Station Sinop can take in their “contributions to the cause of peace and freedom for the United States, its Turkish ally and the NATO alliance.

“Our soldiers who served at Sinop over the last 40 years fulfilled a critical mission at a very remote site. Thanks to their selfless service and commitment, we can say: ‘Mission accomplished.’”

There can be no doubt: It has been a model, cooperative partnership. But reality has intruded. Field station commander O’Dawe addresses that reality:

“We’ve deactivated Field Station Sinop’s operations company in a formal ceremony. This ceremony celebrated the successful termination of a 41-year-old mission operation and the many contributions by INSCOM soldiers during a difficult period in world affairs.

“We’ve been fighting communism since 1955 here in Sinop and we won. The price for winning is that we leave.”

Good-bye.

Gule-Gule.

*“We’ve been
fighting
communism
since 1955
here in
Sinop
and we
won.
The price
for
winning
is that
we leave”*

*--Col. Nicholas
O’Dawe*



Aviators put their own safety at risk in hazardous weather conditions while making sure the mail gets delivered to Field Station Sinop, which many who served there call

their "lifeline." Tragedy occurred Jan. 20, 1978 when a plane crashed into a mountain on its approach to Sinop, killing all five Americans on board. (U.S. Army Photo)

Risking all for Sinop's lifeline

January 20, 1978

Maj. Tommy R. Smith
CW3 James D. Thompson
Maj. Paul G. Schlude
Maj. James R. Smith
PV2 Walter J. Penchikowski

A plaque hangs on the wall of a corridor at INSCOM headquarters in the Nolan Building memorializing five souls who died in a plane crash in Sinop, Turkey. They were delivering mail to soldiers, sailors and civilians serving at Field Station Sinop. And as anyone who has served at that remote, isolated site can tell you, mail communication with the outside world was their lifeline.

The aviators who undertook the mission of maintaining that lifeline did so at their risk, for the Sinop weather was often inhospitable to aviators. Some call them unsung heroes; many would agree. And five of them died on January 20, 1978 when an INSCOM U-21, bound for Sinop with three passengers and a crew of two, suffered mechanical problems and bad weather, and crashed into the Atlas Mountains.

Col. John R. Dixon, who now heads up the Army Liaison Office at Fort Meade, Maryland, commanded the field station at the time of the accident. He looks back to the 1978 tragedy:

"Anyone who ever flew to Sinop can appreciate the dangerous flying operations in that part of the world. To begin with, the terrain along the northern tier of Turkey is as rugged as any in the world. Steep, jagged mountains rise from the Black Sea and reach altitudes of over 4,000 feet within 40 miles of the shore. The only level ground within 100 miles of Diogenes Station was Sinop Army Airfield.

"The combination of mountains and sea, along with the powerful air masses that pushed across the Black Sea from the heart of Eurasia, created the legendary '40-mile-an-hour fog and horizontal rain' that all former Sinopians recall. Instrument flying conditions were the rule rather than the exception. Add to these natural hazards the absence of any modern navigational aids or modern runway lighting, and one can readily appreciate how hostile this flying mission was."

Dixon recalls how a team of American and Turkish soldiers, airmen and civilians combed the rugged, snow covered and sparsely inhabited mountains hoping to find the crash site. Col. Luke Potter, who now commands Cryptologic Support Group CENTCOM, led the search effort. He located the wreckage southwest of the Sinop Army Airfield by using only the airplane's expected route and reports from helpful villagers. All aboard had perished.

Marking the tenth anniversary of the tragedy, which Dixon describes as "one of the saddest days in Diogenes Station history," members of the American and Turkish communities in Sinop gathered on January 20, 1988 to commemorate the loss. The hanger at the airfield was renamed Smith-Thompson Hangar, in honor of the ill-fated aircraft's pilot, Maj. Tommy Smith, and copilot, Warrant Officer James Thompson.

"The ceremony reminded all present of that fateful day 10 years before when both Americans and Turks worked side-by-side in harsh conditions in a vain effort to rescue the lost Americans," Dixon says.

Following the accident, there was an increased emphasis on safety and training, and by the time the site closes, aviators will have had 15 years of safe flying. The aviators will be among the last to leave Sinop.

--Ellen Camner

Electricity:

It kills

Here is a safety related fact that involves everybody in the workplace: Electrical shock is the fourth leading cause of accidental death in the work environment. Since we work around electrical equipment all the time, that figure shouldn't surprise us, but it should be of concern.

Everybody knows that electricity can kill. What you may not know is that even a small amount of current — enough to be carried by a human hair — can cause serious injury or death.

By thinking safety, injury or death can be prevented, because all fatal electrical accidents are preventable. Our key to safety is steering clear of the risks posted by electricity and electrical equipment and understanding how current works and applying safeguards.

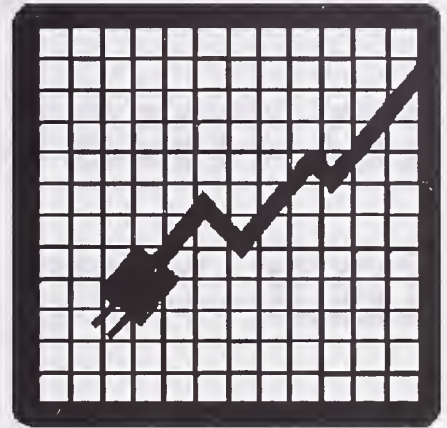
Faulty insulation in a tool or appliance can cause leakage of electrical current. That's when current flows through the tool housing or appliance, and then through you, to what you are standing on, touching or otherwise in contact with. If the current goes across the heart, it can cause ventricular fibrillation (the heart breaks rhythm) without damage to the cardiac tissues, but resulting in death

within a few minutes unless fibrillation is arrested.

Some factors that affect the severity of the shock and the result are whether you're standing on a wet or dry surface; the presence of metal objects, such as watches, necklaces and rings, and in some cases, metal framed glasses and identification tags; and your size and physical condition and whether you are wet or dry.

To reduce the risk of shock, never touch electrical equipment while standing on a damp floor. When working in a damp area, you should wear rubber boots, rubber gloves, and stand on an insulating platform or rubber mat. In damp areas the use of Ground Fault Circuit Interrupters (GFCIs) is recommended when operating electrical equipment. These devices monitor the flow of current and, upon sensing a leak from current to ground, shut down the electrical source within a fraction of a second. GFCIs prevent you from receiving a severe electrical shock should your equipment be faulty.

There is no substitute for safe work practices and proper maintenance of tools, equipment and appliances.



The proper selection and grounding of tools and appliances are also important in any workplace. All tools and electrical cords should carry the seal of Underwriters Laboratories (UL).

Electrical cords can be a source of shock. In the workplace, use only three-wire grounded extension cords, but if you do decide to use two-wire extension cords, look for polarized cords. Polarized cords have one blade on the attachment plug that is larger than the other so it can only be plugged into a wall receptacle one way.

If we accept efficient task accomplishment with the least risk as our goal in everything we do, then we believe in safety as a state which we do control, not as a chance event.

Here are some good practices to follow in the workplace. And remember: all fatal electrical accidents and injuries are **preventable**. Safety is avoiding those unplanned events that disrupt plans, damage property and destroy lives.

- ❑ Safety feet on wood or fiberglass ladders are firmly planted for good balance.

- ❑ Power is disconnected before touching a wire. Machinery is locked out to make sure the power cannot be turned on accidentally while you're working on it. If machinery can't be locked out, ask another person to stand guard and ensure no one tries to turn on or use the faulty equipment.

- ❑ Report to your supervisor any tingling sensation you receive while working with energized equipment.

- ❑ Defective equipment has been identified, tagged or removed, repaired or replaced.

- ❑ Repairs of electrical equipment are done by a professional electrician.

- ❑ Power switches are in the off position when electrical equipment is plugged into wall receptacles.

- ❑ Electrical equipment is unplugged by grasping the plug, not by pulling on the cord.

- ❑ Three-wire adapter attachment plugs are not being used. (This device is used to connect a three-wire grounded attachment plug to a two-wire circuit.)

- ❑ Areas in the workplace where electricity could become a danger have been determined and appropriate precautions have been taken to avoid these dangers.

- ❑ First-aid steps for treating an electrical shock victim are known and have been discussed.

Six easy steps to mistake-free tax returns

If you take a little extra time when you work on your federal tax return and follow six easy steps from the Internal Revenue Service, your tax return should be error free.

Don't wait until the last minute to gather the tax forms and schedules and to start looking for your finance records, said IRS officials.

The six IRS recommended steps are:

- Get all the records together for the 1992 filing season, including W-2 wage earning statements, interest earning statements and those for deductions and tax credits.

- Before you sit down and actually begin filling out the tax forms, make sure you have all the necessary forms, schedules and publications.

- Complete the tax forms by following the instructions in the tax package.

- In addition to checking for common errors, double check your return to make sure you have taken every deduction you are entitled to, that the math is correct and that items are on

the correct lines.

- Make sure the forms are signed and dated, and that your spouse also signs and dates the return, if you are filing a joint return.

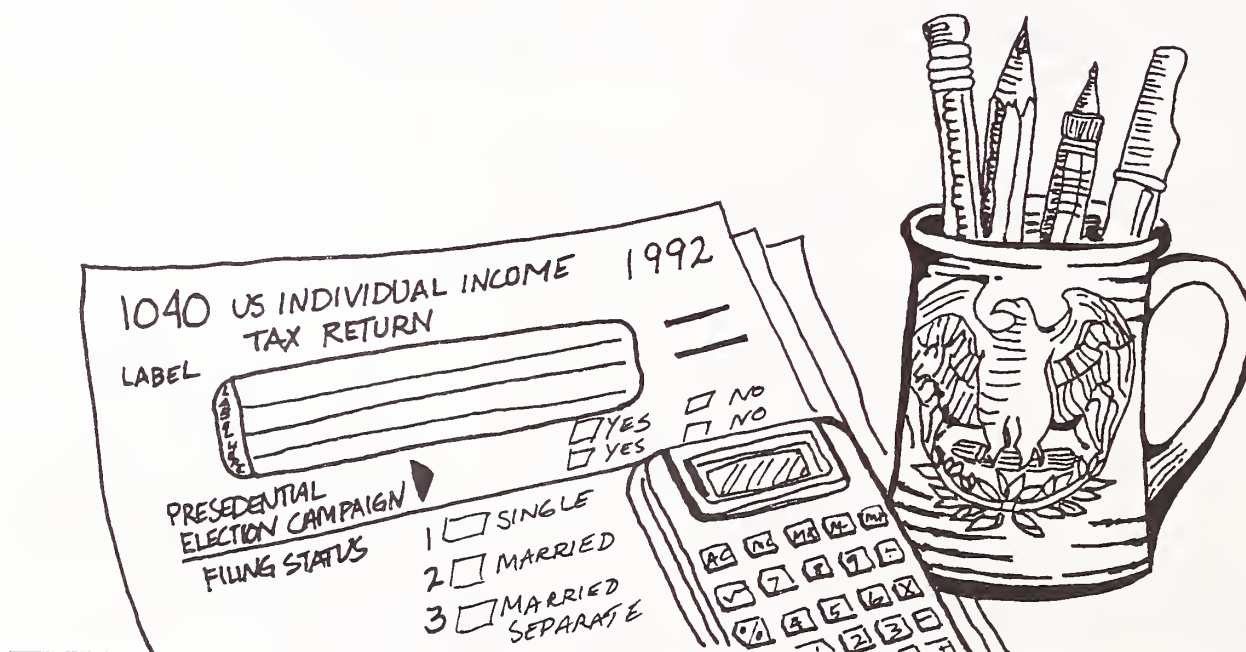
- Ensure that all forms, schedules and payments are properly attached to your Form 1040.

If you have questions concerning your federal income tax, check with your installation tax assistance office or the nearest IRS office. Another option is to call the IRS's telephone tax assistance office toll free at 1-800-829-1040; if you live overseas, call the IRS's international assistance office in Washington, D.C., 202-874-1460.

IRS forms and publications are available by calling toll free 1-800-829-3676 or writing to:

**Internal Revenue Service
Forms Distribution Center
PO Box 25866
Richmond, VA 23289.**

AFIS



Military pay:

To tax or not to tax, that is the question

When it comes to military pay, exactly what is taxable can be confusing. Housing allowances, reenlistment bonuses, combat pay and base pay are just a few of the many different pays and allowances service members receive — some are taxed; others are not.

Internal Revenue Service officials said generally the following military pay is taxable:

- Active duty pay;
- Reserve training pay;
- Military retirement pay based on length of service or age;
- Service academy pay;
- Reenlistment bonuses;
- Amounts received by retired personnel serving as instructors in Junior ROTC programs;
- Special pay for hazardous or foreign duty; and
- Lump sum payments upon separation or release to inactive duty.

Generally, the following items are not taxable:

- Basic quarters allowance;
- Variable housing allowance;
- Other quarters cost-of-living allowances;

- Basic allowance for subsistence;
- Department of Veterans Affairs benefits;
- Uniform allowance;
- Forfeited pay, but not fines;
- Family separation pay;
- Certain disability retirement pensions;
- Benefits under Servicemen's Group Life Insurance; and
- Moving and storage expenses provided in kind, or reimbursements for actual expenses for permanent change of station moves.

For more information, contact your installation tax assistance office or IRS. In addition, IRS publishes two pamphlets on military pay, IRS Publication 3, *Tax Information for Military Personnel* and IRS Publication 945, *Tax Information for Those Affected by Operation Desert Storm*. For copies, call toll free 1-800-829-3676 or write to:

**Internal Revenue Service
Forms Distribution Center
PO Box 25866
Richmond, VA 23289**

AFIS

IRS pubs simplify tax filing

More than 100 free publications are available from the Internal Revenue Service to answer questions about your federal income tax.

Each pamphlet covers one tax subject in depth and provides step-by-step instructions, where necessary, said IRS officials. Just a few topics handled include filing status, selling a house, small businesses and farming. Some pamphlets are available in Spanish.

IRS officials said "best selling" pamphlets include:

- Publication 1, *Your Rights as a Taxpayer*
- Publication 3, *Tax Information for Military Personnel*
- Publication 17, *Your Federal Income Tax*
- Publication 334, *Tax Guide for Small Business*
- Publication 501, *Exemptions, Standard Deduction and Filing Information*
- Publication 504, *Tax Information for Divorced or Separated Individuals*
- Publication 521, *Moving Expenses*
- Publication 523, *Tax Information on Selling Your Home*
- Publication 547, *Nonbusiness Disasters, Casualties*

and Thefts

- Publication 554, *Tax Information for Older Americans*
- Publication 583, *Taxpayers Starting a Business*
- Publication 584, *Nonbusiness Disaster, Casualty and Theft Loss Workbook*
- Publication 587, *Business Use of Your Home*
- Publication 596, *Earned Income Credit*
- Publication 910, *Guide to Free Tax Services*
- Publication 919, *Is My Withholding Correct for 1993?*
- Publication 936, *Home Mortgage Interest Deduction*
- Publication 945, *Tax Information for Those Affected by Operation Desert Storm*

Check local libraries, post offices, installation tax assistance offices and banks for some IRS publications. For all IRS publications and forms, call toll free 1-800-829-3676 or write to:

**Internal Revenue Service
Forms Distribution Center
PO Box 25866
Richmond, VA 23289.**

AFIS

Electronic tax filing speeds refunds

Computer-assisted tax filing takes weeks out of waiting for the federal refund check, said Internal Revenue Service officials.

The number of tax returns filed electronically increased from 25,000 in 1986 to 10.9 million last year.

It usually takes about eight weeks to receive a refund check when you file your tax return through the mail. However, electronic filing speeds the process. It eliminates the hand processing of tax returns and does away with missing schedules and math errors.

For the taxpayer, this means a refund check could be in hand in about three weeks. Or, said IRS officials, if the check is to go to a checking or savings account, it could be deposited within two weeks.

If you owe additional taxes, you can file electronically now, but you don't have to pay until April 15, said IRS officials. Filing ahead of time gives you IRS confirmation and the benefit of knowing that your tax return has been received.

In 1986, only 25,000 federal tax returns were filed electronically. In 1992, the number jumped to 10.9 million.

If you decide to file your tax return electronically or have a tax preparer compile your taxes for you, the IRS suggests you:

- Choose a preparer who will be available to answer questions concerning the return months after it has been filed.
- Don't hire an individual who promises a larger tax refund than other tax preparers can get or one who bases his fee on a percentage of your refund.
- Consider hiring a certified public accountant if your

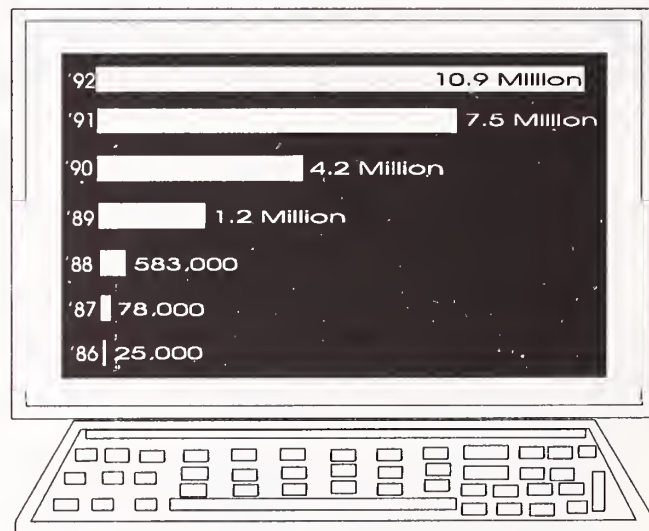
taxes are complex.

- Never sign a blank tax form.
- Make sure you get a copy of every form sent in as part of your tax package.
- Remember, you are responsible for everything in the tax return, whether you filled it out or not.

The IRS is looking at several other alternative methods of filing federal tax returns. These include a computer program that prints out only the tax lines needed and can be used on your home computer, and TeleFile, which is being tested in Ohio.

The IRS is working with several computer software producers on a tax package that can be used at home and is easily available. According to IRS officials, this package will print only those line entries needed.

Electronic tax filing chart



For the second year, the IRS is testing TeleFile. Under this system, about a million single residents in Ohio who receive the short form, Form 1040EZ, and have no changes to the tax label, can call a toll-free telephone number. Using a touch tone telephone, they can enter their wages, interest and the tax withheld. The IRS figures the adjusted gross income and any tax refund or tax due while the individual remains on the telephone line.

AFIS

IRS tax help: just a quick phone call away

With a simple telephone call, the Internal Revenue Service will answer federal tax questions, send forms and publications or check the status of your tax refund.

IRS has set up several tollfree telephone numbers to provide taxpayer assistance during the tax filing season, said IRS officials.

For example, if you have a question concerning deductions, a telephone call to the IRS Telephone Tax Assistance office -- toll-free **1-800-829-1040** — will put you in touch with a tax assister.

If you filed your federal tax return and haven't received your refund by the end of eight weeks, IRS can track it down for you. When calling, you'll need your Social Security number, filing status and the exact amount of the refund due. The tollfree telephone number for this service is **1-800-829-4477**. Hours for touchtone telephone users are Monday through Friday, 7 a.m. to 11:30 p.m. EST. If you use a rotary dial telephone, call Monday through Friday during normal business hours.

More than 140 subjects are available this year on the IRS's recorded information service. Some prerecorded messages are also available in Spanish, said IRS officials.

To use the service, call toll free **1-800-829-4477**. Touchtone telephone users can call anytime; those with rotary dial telephones, need to call during normal business hours, Monday through Friday.

Tele-tax subjects include:

- 151 "Who Must File?"
- 152 "Which Form—1040, 1040A or 1040EZ?"
- 301 "Should I Itemize?"
- 304 "Moving Expenses"
- 305 "Interest Expense"

- 402 "Earned Income Credit"

IRS Publication 910, *Guide to Free Tax Services*, lists most publications and forms that you'll need to file federal taxes. Some IRS forms and publications are available at local libraries, banks, post offices and installation tax offices. An easier way, said IRS officials, is to call toll free **1-800-829-3676** and request all forms and publications you need.

Or write to:

**Internal Revenue Service
Forms Distribution Center
PO Box 25866
Richmond VA 23289.**

Another service the IRS established makes it easier for hearing-impaired individuals to get answers to federal tax questions. An individual who has telecommunication device for the deaf equipment can call the IRS, toll free, for help. The telephone number is **1-800-829-4059**.

This assistance is available in the continental United States, as well as Alaska, Hawaii, Puerto Rico and the U.S. Virgin Islands. Specific hours are listed in the IRS tax package.

Many community groups and volunteers offer their time and assistance to individuals needing help in filing federal tax returns. These programs include the Volunteer Income Tax Assistance program, Small Business Tax Education Program, Tax Counseling for the Elderly and the Community Outreach Program. Some operate year round, while others are available only during the tax filing season.

For details on these and other assistance programs, call the IRS toll free at **1-800-829-1040** and ask for the taxpayer education coordinator.

AFIS

Status changes federal tax withholding

How much of your paycheck is withheld for federal taxes depends on the IRS Form W-4 you filed with your employer. One thing the "Employee's Withholding Allowance Certificate" does is affect the size of your tax refund - or bill - at the end of the tax year. A change in your personal or financial situation may affect the accuracy of your withholding, and you may need to have more or less taken out to compensate, said IRS officials.

The IRS said if you answer yes to any of the following questions, you may need to fill out a new Form W-4 for the 1993 tax year:

- Did you marry or divorce?

- Did you gain or lose a dependent?
- Did you have a change in family wage income or non-wage income?
- Did you have to pay more taxes when you filed the 1992 tax return than for the 1991 return?

For more information on withholding, request a free copy of Publication 919, *Is My Withholding Correct?*, from the IRS. To receive a copy, call toll free **1-800-829-3676** or write to:

**Internal Revenue Service
Forms Distribution Center
PO Box 25866
Richmond, VA 23289.**

AFIS

Homeowners face special tax problems

Interest on mortgages secured by their first or second home is still deductible for most homeowners, but special rules apply to making claims on refinancing costs and other home expenses.

The Internal Revenue Service said homeownership can be a nightmare for some people when it comes to tax time. Some things, like normal upkeep, are not deductible; others, such as remodeling costs, can be added to the home's basis.

The basis for tax purposes is generally the purchase price, fair market value or construction cost, said IRS officials.

Accurate records on home-improvement costs, selling and closing costs, mortgage interest and repair costs simplify your federal tax return, IRS officials said. These are just a few things IRS checks on tax returns.

When selling a house, it is possible to postpone taxes on the gain. However, you have to meet certain criteria, including buying a more expensive replacement house within a certain time limit — certain military duty assignments can extend the time limit significantly. Also, said IRS officials, if you are 55 or older when you sell the home and do not buy a new one, it is possible to exclude a portion of the gain.

There are numerous restrictions on what is tax deductible when it comes to home expenses. IRS officials said you should be extremely cautious before taking any deductions on your

tax returns. A few deductible homeowner expenses include:

- Qualifying mortgage interest and assessed property tax (on Schedule A);
- Limited theft and casualty losses with insurance reimbursements reducing the amount accepted;
- Property taxes at settlement; closing costs, such as transfer taxes, attorney's fees and surveys can be added to the home's basis.

Free IRS brochures and forms that deal with taxes and homeownership include:

- Form 2119, "Sale of Your Home";
- Publication 3, *Tax Information for Military Personnel*;
- Publication 523, *Tax Information for Selling Your Home*;
- Publication 530, *Tax Information for Homeowners (Including Owners of Condominiums and Cooperative Apartments)*;

- Publication 551, *Basis of Assets*; and
- Publication 936, *Home Mortgage Interest Deduction*
For copies of these and other free publications, call toll free 1-800-829-3676 or write to:

**Internal Revenue Service
Forms Distribution Center
PO Box 25866
Richmond, VA 23289.**

AFIS

Give tax forms a second look; avoid delays, penalties

Internal Revenue Service officials have seen every possible mistake made on the federal tax returns, and they said a few extra minutes spent checking the tax return can save you time and money.

Mistakes slow processing and can hold up the refund checks. In addition, if you owe the IRS money, a mistake could cost you more in penalties and interest payments. Common mistakes include failure to sign and date the return, missing attachments, no Social Security number and figures on the wrong lines, said IRS officials.

To make it easier for you to check the federal tax forms before filing, IRS has put together a list of questions to ask as you go through your return.

- Have I put my name and Social Security number on each form and schedule?
- Have I listed by name and Social Security number each dependent 1 year old or older?
- Have I double-checked my math?

- Did I claim the correct standard deduction?
- Did I use the right tax figure from the tax table?
- Did I check to see if I qualify for earned income credit, child care or other type of credits?
- Have I properly attached all forms, schedules and wage statements?
- Did I sign and date the return?
- If I'm filing a joint tax return, did I make sure my spouse also signed and dated the return?
- Did I make sure I have a copy of all forms and attachments for my records before mailing?

Make sure you have the proper postage on the envelope, IRS officials stressed. A tax return will usually require one 29 cent stamp, but attachments can sometimes require additional postage. A return sent back to the taxpayer for insufficient postage is late if the IRS receives it after April 15, even if it was originally mailed by the deadline.

AFIS

IRS offers overseas filers tax info, pubs

Live overseas and have a federal income tax problem or question? Never fear, the Internal Revenue Service provides tax help through American embassies and consulates.

Some U.S. embassies and consulates have year-round IRS offices to assist taxpayers, IRS officials said.

In addition, revenue service employees travel to about 80 countries during the tax season to assist taxpayers in filing their taxes, said IRS officials. Local U.S. embassies and consulates announce the dates, times and locations.

If you have specific tax questions or problems and live abroad, call the IRS at 202-874-1460. The facsimile number is 202-874-1752. Or write to:

Internal Revenue Service

Assistant Commissioner (International)

ATTN: IN:C:TPS

950 L'Enfant Plaza South, SW

Washington, DC 20024 USA.

IRS tax forms and publications, including the Overseas Tax Package, are available by writing to:

Internal Revenue Service

Forms Distribution Center

PO Box 25866

Richmond, VA 23289 USA.

Check the embassy or consulate nearest you for information, as well as for some tax forms and publications. **AFIS**

American Consulate General, IRS
Electricity House—36th Floor
Park & Elizabeth Sts.
Sydney, New South Wales 2000
Australia
Tel. 61-2-261-9275
FAX 61-2-261-5288

U.S. Embassy
PO Box N8197
Nassau, Bahamas
Tel. 800-829-1040

American Consulate
General Rua Padre
Joao Manoel, 933
01411 Sao Paulo, S.P. Brazil
Tel. 55-11-881-6511 ext. 287

U.S. IRS
60 Queen St.
Suite 201
Ottawa, Ontario, Canada K1P5Y7
Tel. 613-238-5335
FAX 613-230-1376

U.S. Embassy
24/31 Grosvenor Square
London, England W1A1AE
Tel. 44-71-408-8076/8077
FAX 44-71-495-4224

U.S. Consulate
2 rue, St. Florentin
75001 Paris
France
Tel. 33-1-4296-1202
FAX 33-1-4261-6172

U.S. Embassy
Deichmanns Aue 29
5300 Bonn 2,
Germany
Tel. 49-228-339-2119
FAX 49-228-339-2810

U.S. Embassy — IRS
Via Veneto, 121
2nd Floor
Rome, Italy 00187
Tel. 39-6-4674-2560
FAX 39-6-4647-2223

U.S. Embassy, IRS
105 Akasaka, 1chome
Minatoku, Tokyo 107
Japan
Tel. 81-3-3224-5466
FAX 81-3-3224-5274

U.S. Embassy — IRS
Apartado Postal 88-BIS
Delegacion Cuauhtemoc
06500 Mexico, D.F., Mexico
Tel. 52-5-211-0042 ext. 3557/3559
FAX 52-5-208-2494

U.S. Embassy—IRS
P.O. Box 94309
Riyadh, 11693, Saudi Arabia
Tel. 966-1-488-3800 ext. 210
FAX 966-1-488-7351

U.S. Embassy
30 Hill St.
Singapore, Singapore 0617
Tel. 65-338-0251 ext. 247
FAX 65-338-3205

U.S. Embassy
Avenida Principal La Floresta
Caracas, Venezuela
Tel. 58-2-285-4641
FAX 58-2-285-4641.

IRS offers tax forms for almost every situation

If you sold a house, moved, started a business or were robbed during 1992, don't worry. The Internal Revenue Service has numerous tax forms and schedules to help make your federal tax filing easier.

These are just a few of the many subjects that the IRS's forms and schedules cover. Ones you may need include those that deal with child care, earned income credit and interest income.

Make sure you have all the forms and schedules you need before beginning to fill out the tax return. In addition to cutting down on the time required to fill out the tax package, it also simplifies the process. Last year's tax return may give an idea of what forms and schedules you need if your tax situation hasn't changed, added IRS officials.

Some of the most widely used federal tax forms include:

- Form 1040X, "Amended U.S. Individual Income Tax Return";
- Form 1099MISC, "Miscellaneous Income";
- Form 2119, "Sale of Your Home";
- Form 2441, "Child and Dependent Care Expenses";

- Form 2848, "Power of Attorney and Declaration of Representative";
- Form 4506, "Request for Copy of Tax Form";
- Form 4684, "Casualties and Thefts";
- Form 4868, "Application for Automatic Extension of Time to File U.S. Individual Income Tax Return";
- Form 8815, "Exclusion of Interest from Series EE U.S. Savings Bonds Issued After 1989";
- Form 8822, "Change of Address";
- Form 8829, "Expenses for Business Use of Your Home";
- Schedule A, "Itemized Deductions";
- Schedule C, "Profit or Loss from Business";
- Schedule CEZ, "Net Profit from Business"; and
- "Schedule Earned Income Credit."

To request IRS forms or other IRS publications, call toll free 1-800-829-3676 or write to:

**Internal Revenue Service
Forms Distribution Center
PO Box 25866
Richmond, VA 23289.**

AFIS

Use correct 1040 form; save time, cut frustration

One of the easiest ways to save time when filing your federal income tax return is to use the correct Form 1040, said Internal Revenue Service officials.

Besides saving time, the right form could also save money. For example, by using a longer form, your itemized deductions might be more than the standard deduction.

Just a few things that can change the Form 1040 you need include child care expenses, interest payments, stock dividends, marriage, divorce and pay raises, said IRS officials. Also, if you requested a deadline extension, you cannot use Form 1040EZ.

You can use the Form 1040EZ if all of the following apply:

- You claim only one exemption;
- Deductions are not itemized;
- Interest earnings are less than \$400; and
- Taxable income is less than \$50,000 and is only from salaries, wages, tips, fellowship grants and taxable scholarships.

The Form 1040A short form works for any filing status when you:

- Do not itemize deductions;
- Claim one or more exemptions;
- Claim blind or over-age-64 exemptions;

- Claim child- or dependent-care expenses;
- Interest earnings over \$400;
- Claim contributions to an individual retirement account, and
- Have taxable income of less than \$50,000 that is only from salaries, wages, tips, Social Security and unemployment compensation, individual retirement accounts, annuities, pensions, dividends and taxable scholarships and fellowships.

IRS officials said the 1040 long form should be used:

- For any situation not covered by the 1040EZ or 1040A forms;
- When you claim certain tax credits or adjustments to income;
- When you itemize deductions; and
- When taxable income is \$50,000 or more or from certain types of income.

If you aren't sure which federal tax form to file, check with your installation tax assistance office or call the IRS Teletax recorded information service toll free at 1-800-829-4477. Ask for Topic 152, "Which Form—1040, 1040A or 1040EZ?"

AFIS

IRS watches out for taxpayer rights, problems

Tax problems never seem to end? Don't feel you have any rights when it comes to paying your federal income tax?

The Taxpayer's Bill of Rights and the Internal Revenue Service's Problem Resolution Office may be just the help you need.

Enacted by Congress and signed into law in 1988, the Taxpayer's Bill of Rights says the IRS has to explain in easy-to-understand language what action it is taking against you. In addition, it guarantees:

- Personal and financial information will be kept confidential;
- Interest will be paid on delayed refunds;
- The right to appeal examiner's audit findings; and
- Free assistance in preparing tax returns by providing publications, and walk-in and telephone service.

The law also discusses property seizures, tax bill payments by installment and possible court action against the U.S. government.

IRS Publication 1, *Your Rights as a Taxpayer*, discusses the subject in depth. For a copy of the free publication, call toll free 1-800-829-3676 or write to:

**Internal Revenue Service
Forms Distribution Center
PO Box 25866
Richmond, VA 23289.**

The Problem Resolution Office assigns tax specialists who try to wrap up cases within 30 days. These problem solvers are used to dealing with complex issues, said IRS officials, ranging from misplaced deposits to miscommunica-

tion and more. Areas they handle include:

- Tax assistance and information, if 45 days have passed since you originally asked for help;
- Incorrect IRS actions;
- Notices from the IRS that you have responded to and have now received a third notice;
- Suspension of agency actions under certain circumstances;
- Your refund status, if more than 90 days have passed since you filed your return and you had previously contacted the IRS; and
- Problems remain after discussing an IRS employee's recommendations or actions with his supervisor.

The resolution office can't handle every problem, though, IRS officials noted. Cases outside the office charter include Freedom of Information and Privacy Act requests, criminal investigations, appeals of technical determinations in audits and employee misconduct.

For more information about problem resolution and assistance, contact the local IRS office. Hearing-impaired individuals with access to a telecommunications device for the deaf should call toll free 1-800-829-4059. Individuals living overseas can write to:

**Internal Revenue Service
Assistant Commissioner (International)
Problem Resolution Office
ATTN: IN:C:TPS
950 L'Enfant Plaza South, SW
Washington, DC 20024.**

AFIS

Two IRS pubs make military tax matters easier

Military members and their families face special problems when it comes to filing federal income taxes. The Internal Revenue Service recognizes this, putting out two free publications specifically for the military.

One publication, *Tax Information for Military Personnel*, covers such topics as what pay and allowances are taxable and nontaxable, reenlistment bonuses, moving and travel expenses, hazardous duty pay, separation pay and itemized deductions. For a copy, request IRS Publication 3.

IRS compiled a special booklet, IRS Publication 945, for individuals involved in Desert Shield and Desert Storm. *Tax*

Information for Those Affected by Operation Desert Storm handles combat pay exclusion, when to file tax returns and other tax-related matters. In addition, it includes the latest administrative and legislative changes relating to these individuals' tax issues.

Copies of these two publications and others are available by calling toll free 1-800-829-3676 or writing to:

**Internal Revenue Service
Forms Distribution Center
PO Box 25866
Richmond, VA 23289.**

AFIS



Briefs From IRS

Top IRS Pub

The Internal Revenue Service's "bestselling" free publication every year is *Guide to Free Tax Services*. The pamphlet lists all the free IRS services, ranging from toll free telephone numbers and publications to tax counseling and overseas assistance. In addition, it lists every IRS form and publication available. For your free copy of Publication 910, call toll free 1-800-829-3676 or write to:

**Internal Revenue Service
Forms Distribution Center
PO Box 25866
Richmond, VA 23289.**

IRS Forms, Publications

The Internal Revenue Service has a free form or publication that covers every possible tax situation, including money laundering. Some forms and publications are available at installation tax assistance offices, libraries, banks and post offices, and at some U.S. embassies and consulates. For copies, call toll free 1-800-829-3676 or write to:

**Internal Revenue Service
Forms Distribution Center
PO Box 25866
Richmond, VA 23289.**

Check Refund Status

If you expect a tax refund and more than eight weeks have passed since you filed your federal tax return, the Internal Revenue Service will check on the status of the refund. Call the Tele-Tax Refund Status Information System, updated once a week, toll free at 1-800-829-4477, and the IRS will track refund status down for you. You'll need to provide your Social Security number, filing status and the exact amount of the refund expected. Touchtone telephone users can call Monday through Friday, 7 a.m. to 11:30 p.m. EST; rotary dial, Monday through Friday 9 a.m. through 5 p.m. Best time to call, said the IRS, is Wednesday morning.



Tax Return Copies

The Internal Revenue Service can provide copies of past federal tax returns at \$4.25 each. Call toll free 1-800-829-3676 and request a copy of IRS Form 4506, "Request for Copy

of Tax Form.” Send the completed form and payment to the IRS center where the tax return was originally filed. Allow about six weeks for processing.

Earned Income Credit

You may qualify for the Earned Income Credit, if your income level qualifies, you had a child living with you, are filing for a 12 month period and live in the United States. Internal Revenue Service officials said the credit reduces the federal taxes owed. DoD continues to try to get the residency requirement lifted for service members living overseas, but was again unsuccessful for 1992. For more information, call toll free 1-800-829-3676 and ask for IRS Publication 596, *Earned Income Credit*.

Change of Address

Avoid delays in getting your income tax refund check if you moved after filing your tax return. To process the change of address, send your name, old and new addresses, Social Security number and signature to the Internal Revenue Service center where you filed your tax return. If you filed jointly, the same information is required from your spouse. If you move before you file, just change the information on the preprinted label on your tax package. Tax officials said tax bills sent to your last known address are legally binding, even if you never see them. An easy way to let the Internal Revenue Service know you moved is to file an IRS Form 8822, “Change of Address.” Call toll free 1-800-829-3676 for a copy.

Quick IRS Telephone Numbers

The Internal Revenue Service has a telephone number to answer almost any question you have. Some of the most important ones are:

- To order publications and forms, call toll free 1-800-829-3676;
- After allowing at least eight weeks’ processing, call toll free 1-800-829-4477 to check the status of your refund;
- For answers to tax questions, call toll free 1-800-829-1040;
- To listen to recorded information on about 140 different topics, call toll free 1-800-829-4477; and
- For hearing impaired individuals with access to telecommunication device for the deaf equipment, call toll free 1-800-829-4059.

Electronic Filing

A quick way to file your federal income tax and to get any refund you’re owed is by filing electronically. The forms must be filed by an individual recognized by the Internal Revenue Service as an electronic filer. The filer can complete the tax return or you can, but the IRS stresses that the filer has to be the one to transmit it. By

filing electronically, a refund check could be in your hands within three weeks instead of the usual eight weeks’ processing time. If you owe additional taxes and you decide to do your taxes electronically, you can file now and not pay until April 15. About 10.9 million tax returns were filed electronically in 1992.

Automatic Filing Extension

This time, says the Internal Revenue Service, you can be late filing your federal tax forms and not have to explain why. To get the extra four months, until August 15, correctly fill out IRS Form 4868 and file it by April 15. Any taxes owed must be paid with the request for extension because interest on the unpaid amount begins accumulating on April 15. Also, if you file an extension request, you cannot use the tax return Form 1040EZ. For a copy of Form 4868, “Application for Automatic Extension of Time to File U.S. Individual Income Tax Return,” call toll free 1-800-829-3676.

Casualty Losses

Property damaged or lost in a hurricane, fire, flood or other unexpected event, poses a whole set of tax problems. Generally, to figure the loss, said the Internal Revenue Service, determine what was lost or damaged and the property value before and after the event. The difference is the casualty loss. Also, if the property loss is in an area declared a federal disaster area, you can claim the loss on your federal tax either the year it happened or the preceding year. Call toll free 1-800-829-3676 and ask for copies of Publications 547, *Nonbusiness Disasters, Casualties and Thefts*, and 584, *Nonbusiness Disaster, Casualty and Theft Loss Workbook*.

Social Security Tax

The Federal Insurance Contributions Act says that most employers must withhold Social Security tax and Medicare tax from an employee’s paycheck and match the amount. The maximum amount of wages subject to FICA taxes is \$55,500. The employer and employee contributions are reported to the Social Security Administration. Only the employee’s contribution is shown on the pay stub or Form W-2, said IRS officials.

Military Publications

Two Internal Revenue Service publications deal specifically with the military member and federal taxes. IRS Publication 3, *Tax Information for Military Personnel* and Publication 945, *Tax Information for Those Affected by Operation Desert Storm*, are available free of charge. For copies, call toll free 1-800-829-3676 or write to:

Internal Revenue Service
Forms Distribution Center
PO Box 25866
Richmond, VA 23289
USA.

AFIS



Tax refund check late?

Call IRS for latest update

It takes about eight weeks from the time the Internal Revenue Service receives your federal tax form until a refund check is in the mail, said IRS officials.

The process begins when the IRS service center receives your federal tax returns. The return is opened and sorted. Any payment enclosed is checked against the tax forms and sent to the U.S. Treasury.

Coded and edited for computer input, the information on the return is placed on magnetic tape, and IRS computers check the math and information. If there is no problem, the return becomes part of your permanent tax files. A computer tape with tax refund information is sent to your regional IRS office, which mails the refund check.

If it's been more than eight weeks since you mailed your federal income tax return and you're expecting a refund, the IRS's Tele-Tax system can help, said IRS officials. To check the status, you'll need your Social Security number, filing status and the exact amount of the refund due.

The service's toll free telephone number is 1-800-829-4477. Call Monday through Friday, 7 a.m. to 11:30 p.m. EST, if you are using a touch-tone telephone. The system is in operation Monday through Friday, from 9 a.m. to 5 p.m. for those using a rotary dial telephone.

The best time to call the service, which updates refund information once a week, is Wednesday morning.

IRS officials recommend using the following chart to determine when your refund check should be in your mailbox:

AFIS

Return Mailed	Refund Expected
Jan. 8	March 5
Jan. 15	March 12
Jan. 22	March 19
Jan. 29	March 26
Feb. 5	April 2
Feb. 12	April 9
Feb. 19	April 16
Feb. 26	April 23
March 5	April 30
March 12	May 7
March 19	May 14
March 26	May 21
April 2	May 28
April 9	June 4
April 15	June 11

Previous year's tax forms available from IRS

If you need a copy of a previous year's federal tax return and can't find your copy, don't despair. The Internal Revenue Service can provide a copy for a small fee.

Many financial transactions, such as mortgage applications and student loan requests, require a copy of previous tax returns, said IRS officials. Copies of past federal tax returns, including any schedules and other attachments, are kept on file and easily retrieved.

Use IRS Form 4506, "Request for Copy of Tax Form," to ask for a copy of the tax returns you need. There is a \$4.25 charge per return. Returns for up to four years or tax filing periods can be requested on one form. Send the completed form and payment to the IRS center where the tax return was filed. IRS officials said to allow six weeks' processing time.

Be sure you know what you need when you file the request,

said IRS officials. For example, there is no charge if you need just a copy of the W-2, "Wage and Earnings Statement."

Also, there is no cost in certain circumstances for specific tax filing information, such as income, filing status or deductions when you apply for some college scholarships. In these instances, IRS Form 4506 need not be filed.

Call the IRS toll free at 1-800-829-1040 for specific information or for answers to any questions concerning this form and whether it must be filed.

Copies of IRS Form 4506 are available by calling the IRS toll free at 1-800-829-3676 or writing to:

**Internal Revenue Service
Forms Distribution Center
PO Box 25866
Richmond, VA 23289.**

AFIS

Tax Filing Status Depends On Marital Status

A recent change in your marital status could affect your federal tax filing status, exemptions and the number of dependents you can claim, said Internal Revenue Service officials.

One thing to keep in mind, said IRS officials, is that the standard exemption increases to \$2,300 for yourself and each individual you claim as a dependent for the 1992 tax year.

Also, remember to list the Social Security numbers of all dependents who are at least 1 year old.

Before filling out the tax forms, you must choose the correct filing status. Besides determining how you file, it could save you money.

Points to help you determine the correct filing status include:

- You can claim an exemption for your spouse if you file a joint return or as a married filing separately provided your spouse had no income and was not listed as a dependent on another person's tax return.

- You can file as a single person if the divorce, legal separation or annulment became final before the end of the tax year.

- You can file a joint return or as married filing separately if the divorce, legal separation or annulment is not final at the end of the year.

- You may qualify as head of household if you are unmarried with dependents, or if you are married but have lived apart from your spouse for the last six months of the year and meet other criteria.

IRS officials said you can claim an exemption for your spouse if you are married and file a joint return. Or you can claim the exemption if you file a separate return and the spouse had no income and was not claimed as a dependent on another individual's tax return.

A problem that arises when it comes to tax time is who claims the children in the case of separation or divorce. Only one separated or divorced parent can claim the exemption for the child, said IRS officials.

A few things to keep in mind include:

- The child must be under age 19 — or 24 if a student — and must not have had a gross income of more than \$2,300.

- Generally, the parent who provided more than half of the

child's support is permitted to claim the exemption; this is usually presumed to be the custodial parent.

- If neither the divorce decree nor agreement states the custody and tax provisions, the parent who has physical custody for the greater part of the year is considered the custodial parent.

- The custodial parent can release the tax exemption to another individual by signing IRS Form 8332, "Release of Claim to Exemption for Child of Divorced or Separated Parents," or a similar statement.

Child support payments are not deductible by the payer or taxable income to the recipient. Alimony and separate maintenance payments are deductible by the payer and income to the receiver. You do not have to itemize deductions in order to claim alimony or separate maintenance payments.

Overall, legal fees and court costs for a divorce are not tax deductible. However, said IRS officials, request a breakdown of the costs because some are deductible. Legal fees and other professional fees paid for tax advice in connection with a divorce, as well as legal fees to get alimony, may be tax deductible.

In addition, remember to file a new IRS Form W-4, "Employee's Withholding Allowance Certificate," for 1993, if you become separated or divorced. For instance, said IRS officials, if you are single, divorced or legally separated, you will need to check single status on the form. This may require you to ask for additional withholding for taxes from your paycheck.

Also, if you receive alimony or other payment not subject to withholding, you may need to ask your employer to withhold more to cover the tax bill at the end of the year.

Specific information on these and related matters can be found in IRS Publication 504, *Tax Information for Divorced or Separated Individuals*. The publication explains the tax rules, dependency exemptions and alimony. For a free copy, call toll free 1-800-829-3676 or write to:

**Internal Revenue Service
Forms Distribution Center
PO Box 25866
Richmond, VA 23289.**

AFIS

States want their share of tax pie

When sitting down to do federal income tax returns, remember that many state and local taxes are also due.

Don't forget to file those tax forms, even if it's just a matter of paperwork to report you owe nothing, said Internal Revenue Service officials. Failing to file state and local returns could cause as much trouble and money as forgetting to file a federal return, they warned.

Deadlines vary from state to state, and state tax rules vary widely, IRS officials added. For example, some states tax military pay while others tax only a portion and others exempt the entire amount. Some states require service members to file a return even though their pay is exempt.

Service members with second jobs, spouses who work and members with some type of nonmilitary income may

State of Alabama
Dept. of Revenue
Income Tax Division
Montgomery, AL 36130-7410
1-205-242-1002

Dept. of Revenue
Juneau, AK 99811
1-907-465-2320

Arizona Dept. of Revenue
Division of Taxation
1600 West Monroe
Phoenix, AZ 85007
1-602-255-3381

Dept. of Finance & Administration
Income Tax Section
PO Box 3628
Little Rock, AR 72203
1-501-682-7250

California
Franchise Tax Board
PO Box 942840
Sacramento, CA 94240-0040
1-800-852-5711
1-916-369-4851 (within Calif.)

State of Colorado
Dept. of Revenue
1375 Sherman St.
State Capitol Annex
Denver, CO 80261
1-303-534-1209

State of Connecticut
Commissioner of Revenue Services
92 Farmington Ave.
Hartford, CT 06105
1-203-297-4906

Division of Revenue
State Office Bldg.
820 French St.
Wilmington, DE 19899
1-302-577-3300

Government of the District of Columbia
Dept. of Finance & Revenue
Municipal Center
300 Indiana Ave., NW
Washington, DC 20001
1-202-727-6566

Florida Dept. of Revenue
Taxpayer Assistance Section
PO Box 7443
Tallahassee, FL 32314-7443
1-800-352-3671

Dept. of Revenue
Income Tax Division
Room 712
Trinity Washington Bldg.
Atlanta, GA 30334
1-404-656-4293

State of Hawaii
Dept. of Taxation
PO Box 259
Honolulu, HI 96809
1-808-587-4242

State of Idaho
Dept. of Revenue & Taxation
State Tax Commission
Income Tax Division
PO Box 36
Boise, ID 83722
1-208-334-7530

State of Illinois
Dept. of Revenue
101 W. Jefferson St.
Springfield, IL 62708
1-217-785-8203

Indiana Dept. of State Revenue
Government Center North
100 N. Senate Ave.
Indianapolis, IN 46204
1-317-232-2240

State of Iowa
Dept. of Revenue & Finance
Hoover State Office Bldg.
Des Moines, IA 50319
1-515-281-3114

Income Tax Division
Kansas Dept. of Revenue
Docking State Office Bldg.
Topeka, KS 66612-2001
1-913-296-0222

Division of Compliance
& Taxpayer Assistance
Kentucky Revenue Cabinet
Frankfort, KY 40620
1-502-564-4580

State of Louisiana
Dept. of Revenue & Taxation
Income Tax Section
PO Box 201
Baton Rouge, LA 70821-0201
1-504-925-7418

Bureau of Taxation
Income Tax Division
State Office Bldg.
Augusta, ME 04333-0024
1-207-626-8475

State of Maryland
Comptroller of the Treasury
Income Tax Division
Annapolis, MD 21411
1-410-974-3441

have to file a return for the state they're in as well as for their home-of-record state, said IRS officials.

Alaska, Florida, Nevada, New Hampshire, South Dakota, Texas, Washington and Wyoming don't have individual state income taxes. This doesn't mean they don't have some type of tax revenue system, however. For example, New Hampshire taxes income from interest and dividends.

Other items that can make state taxes confusing

include credits for child care, food and age in some states. Others offer rebates to lower-income families.

The best way to avoid state tax problems is to check with a state's tax division, IRS officials recommended. State tax obligations may have changed since last year.

Some state tax questions can be answered by local installation tax assistance offices. In addition, local libraries may be able to provide some help. For further information and forms concerning state taxes, contact: **AFIS**

Commonwealth of Massachusetts
Dept. of Revenue
Leverett Saltonstall Bldg.
100 Cambridge St.
Boston, MA 02204
1-617-727-4545

Dept. of Treasury
Individual Income Tax Division
Treasury Bldg.
Lansing, MI 48922
1-800-487-7000

State of Minnesota
Taxpayer Information Division
St. Paul, MN 55164-3320
1-612-296-3781

State Tax Commission
Income Tax Division
PO Box 960
Jackson, MS 39205
1-601-359-1141

Dept. of Revenue
Division of Taxation & Collection
PO Box 629
Jefferson City, MO 65101
1-314-751-4081

State of Montana
Dept. of Revenue,
Income & Miscellaneous
Tax Division
PO Box 5805
Helena, MT 59604
1-406-444-2837

Nebraska Dept. of Revenue
Centennial Mall South
Box 94818
Lincoln, NE 68509-4818
1-402-471-5729

State of New Hampshire
Dept. of Revenue Administration
PO Box 457
Concord, NH 03302

State of New Jersey
Division of Taxation
50 Barrack St., CN 269
Trenton, NJ 08646
1-609-466-6000

State of New Mexico
Taxation & Revenue Dept.
PO Box 630
Santa Fe, NM 87504-0630
1-505-827-0700

State of New York
Dept. of Taxation & Finance
State Campus
Albany, NY 12227
1-518-438-8581

State of North Carolina
Dept. of Revenue
Income Tax Division
PO Box 25000
Raleigh, NC 27640
1-919-733-4684

Office of the State Tax Commissioner
State Capitol
600 E. Boulevard Ave.
Bismarck, ND 58505-0599
1-701-224-3450

State of Ohio
Dept. of Taxation
Columbus, OH 43215
1-614-346-6712

Oklahoma Tax Commission
Income Tax Division
2501 N. Lincoln Blvd.
Oklahoma City, OK 73194
1-405-521-3125

Oregon Dept. of Revenue
Audit Division
Revenue Bldg.
Salem, OR 97310
1-503-378-4988

Commonwealth of Pennsylvania
Dept. of Revenue
1133 Strawberry Square
Harrisburg, PA 17128-1100
1-717-787-8333

Dept. of Administration
Division of Taxation
One Capitol Hill
Providence, RI 02908-5800
1-401-277-2905

South Carolina Tax Commission
Office Services Division
Columbia, SC 29214
1-803-737-5000

State of Tennessee
Dept. of Revenue
Franchise, Excise & Income Tax
Andrew Jackson State Office Bldg.
Nashville, TN 37242-1099
1-615-741-3133

Utah State Tax Commission
160 E. Third South
Salt Lake City, UT 84134
1-801-530-4848

Dept. of Taxes
109 State St.
Montpelier, VT 05609-1401
1-802-828-2865

Commonwealth of Virginia
Dept. of Taxation
PO Box 760
Richmond, VA 23206
1-804-367-8055

Taxpayer Services Division
Dept. of Tax & Revenue
PO Box 3784
Charleston, WV 25337
1-304-558-3333

Wisconsin Dept. of Revenue
PO Box 8903
Madison, WI 53708
1-608-266-1961

COMMANDER
USA INSCOM
ATTN: IAPA
FT. BELVOIR, VA. 22060-5370



FLARE



Brig. Gen. Clara L. Adams-Ender, Fort Belvoir Commander, (left) and Maj. Gen. Charles F. Scanlon, INSCOM Commander, cut the cake in celebration of INSCOM's winning the Commander's Cup sports competition. (Photo by T. Gardner Sr.)